

# Exhibit 15

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**From:** [REDACTED]  
**Sent:** 06/03/2019 07:14:22  
**To:** shyam@telegram.org  
**CC:** [REDACTED]  
**Subject:** FW: [REDACTED] Confirmation - Telegram Group Inc. (TON)

Hi Shyam-

Our auditors, [REDACTED] have been attempting to get an investment confirmation filled out by the appropriate individuals at Telegram (see below email chain). It seems the original request was sent to Pavel, who I would assume gets quite a few emails and this might not be the top priority!

Would you be able to help us route this confirmation request to the appropriate party internally at Telegram? We are approaching the final stages of our audits and this is one of the last remaining items, so we were hoping to get this shut down this week.

Any help that you can provide would be much appreciated!

[REDACTED]

**From:** [REDACTED]  
**Sent:** Monday, March 4, 2019 4:18 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** Fwd: [REDACTED] Confirmation - Telegram Group Inc. (TON)

----- Forwarded message -----

**From:** [REDACTED]  
**Date:** Mon, Mar 4, 2019 at 3:21 PM  
**Subject:** Re: [REDACTED] Confirmation - Telegram Group Inc. (TON)  
**To:** <ceo@telegram.org>  
**Cc:** [REDACTED]

Hi Pavel,

Following up on this confirmation. Please let me know if you have any questions or if there is anyone else we can reach out to!

Respectfully,

On Fri, Mar 1, 2019 at 1:28 PM [REDACTED] wrote:

Hi Pavel,

By way of introduction my name is [REDACTED] a [REDACTED] Associate assigned to confirming my client [REDACTED]'s current investments. I am contacting you because I need your support in confirming an investment they have identified holding with you. Our Audit Deadline is rapidly approaching and we need your response to conclude our testing.

I have attached the confirmation to this email. Please email the completed confirmation back to me and feel free to reach out to me with any questions or concerns. Have a great day, and thank you again for your support!

Respectfully,

--  
[Redacted Signature]

--  
[Redacted Signature]

--  
[Redacted Signature]

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**2/20/2019**

Telegram Group Inc. (TON)/ CEO  
Pavel Durov  
ceo@telegram.org

Dear Pavel

Our auditor, [REDACTED] has been engaged to audit the financial statements as of December 31, 2018 and for the year then ended. In connection therewith, please complete the attached confirmation related to the [REDACTED]'s investment in Telegram Group Inc. (TON) and return it to our auditor no later than February 22, 2019.

All correspondence with our auditor should be emailed to sequoiacapital.confirmations@us.pwc.com and then mailed directly to PricewaterhouseCoopers LLP, Attention: [REDACTED]. A pre-addressed, postage paid envelope is enclosed for your convenience.

If you have any questions regarding this request, please contact [REDACTED]. We greatly appreciate your cooperation with our auditor and your assistance with this confirmation.

Very truly yours,

A black rectangular redaction box covering a signature.

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[REDACTED]  
US Chief Financial Officer

1. Please confirm whether the following information for [REDACTED]'s investment in Telegram Group Inc. (TON) and as of December 31, 2018 agrees with your records.

<u>Investor Fund Name</u>	<u>Type of Security Held</u>	<u>Number of Shares or Note/Security Amount</u>
In addition, please confirm that: (i) the Fund has clear title to such securities; (ii) the securities are not pledged; and (iii) the securities are not held as collateral.		

Please indicate in the space below whether the above agrees with your records. If it does not, please provide our auditor any information you may have that will help them reconcile the differences.

2. As part of your response, please provide a current capitalization table showing the approximate percentage interest represented by [REDACTED]'s holdings of each class and of all classes of ownership in total on an economic and voting interest basis (assuming full conversion of convertible securities/exercise of outstanding options).
3. Please provide a copy of your most recent financial statements. If such statements are unaudited, please also provide a copy of your most recent audited financial statements.
4. Finally, please confirm the date of the most recent articles/certificate of incorporation: \_\_\_\_\_

The above information is correct to the best of my knowledge except as noted below:

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Please describe any commitments by [REDACTED] to provide additional funding to Telegram Group Inc. (TON):

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Prepared by:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Date